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Dated this 18 day of June, 2004.

RINGERT CLARK CHARTERED,

By: 

D. Blair Clark

Attorneys for Debtors

CERTIFICATE OF SERVICE

I hereby certify that on this 18 day of June, 2004, I caused to be served a true and correct copy of the foregoing by the method indicated below, and addressed to the following:

Lynn and Jeanne Ketterling  
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Idaho State Tax Commission  
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Sam Hopkins, Trustee  
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☒ U.S. Mail ☐ Fax ☐ By Hand ☐ Overnight

  
D. Blair Clark